RECEIPTS.

Heads of Receipts.	Final. 1902-03.	Preliminary, 1903-04.	Difference.	Remarks.
Land Revenue	100,29,861	98,20,622	— 2,09,239	The decrease was due to the collection being less by about a lakh, transfer of Rs. 73,000 to mohatarfa and the diminution by Rs. 33,066 in the sale proceeds of occupied lands.
Salt	21,722	21,041	— 681	
Stamps	7,15,386	7,36,246	+ 20,860	Increase due chiefly to duty recovered on stamps and insufficiently stamped documents.
Excise—(*a*) Arrack	18,15,984	18,84,484	+ 68,500	Increase due chiefly to still head duty on arrack.
(*b*) Toddy	17,05,162	17,07,481	+ 2,319	
(*c*) Miscellaneous	1,30,577	1,31,859	+ 1,282	
Total Excise ..	36,51,723	37,23,824	+ 72,101	
Sayer	4,00,159	3,52,590	— 47,569	Decrease due to less realizations from supari halat.
Mohatarfa	2,05,499	2,44,693	+ 39,194	
Forests—(*a*) Sandalwood	9,82,384	10,43,068	+ 60,684	There was an increase of nearly 1¼ lakhs under Sandalwood and Timber and a fall of Rs. 45,000 under Other Forest items and Kheddas, resulting in a net increase of Rs. 79,247.
(*b*) Timber and Fuel	1,86,254	2,49,694	+ 63,440	
(*c*) Other Forest items	3,18,187	2,99,703	— 18,484	
(*d*) Kheddas	27,651	1,258	— 26,393	
Total Forests ...	15,14,476	15,93,723	+ 79,247	
Registration	1,07,273	1,11,985	+ 4,712	
Amrut Mahal	46,527	38,924	— 7,603	Decrease due to less realizations under sale of Amrut Mahal bulls.
Law and Justice ... Courts	56,359	50,121	— 6,238	Decrease due to less realizations under Fees, Forfeitures and Fines.
Law and Justice ... Jails	33,083	26,558	— 6,525	Do do proceeds from Jail labor and manufacture.
Total Law and Justice ...	89,442	76,679	— 12,763	
Police	26,848	60,320	+ 33,472	Increase due to contributions paid by Mining Companies for detective police at the Kolar Gold Fields being more by Rs. 13,379 and to there being an abnormal credit of Rs. 23,289 for Railway Police from 1st April 1896 to end of March 1903 refunded during the year by the Southern Mahratta Railway Company.
Education	1,01,040	1,03,200	+ 2,160	Increase due to levy of increased school fees.
Medical	41,304	68,279	+ 26,975	Increase due to sale of Lanoline Lymph (Rs. 2,385) contributions from Municipal Funds, (Rs. 30,980) and cost of maintenance of Civil and Military Station lunatics and lepers, (Rs. 1,963) while under value of medicines sold, there was a fall of Rs. 8,553.
Scientific and Minor Departments	9,864	13,875	+ 4,011	
General Administration—				
Stationery and Printing	6,000	5,889	— 111	
Receipts of Government Houses	4,004	367	— 3,637	
Public Works	24,925	30,650	+ 5,725	
Other items	2,74,758	1,65,281	— 1,09,477	Decrease due mainly to the adjustment made in 1902-03 to credit to miscellaneous of Rs. 1,01,780 the expenditure incurred in connection with the Bangalore City Improvements from the commencement of operations to end of June 1902, by debit to Municipal loans and also to the large credit in 1902-03 of unclaimed deposits.
Total ...	172,70,811	171,68,188	— 1,02,623	
State Investments and Bank Deposits—				
(*a*) Interest on Government Securities	1,90,332	1,51,435	— 38,897	The net increase under State Investments and Bank deposits is only Rs. 714. The large fall under Interest on Government securities was due to the reduction in the amount of Government of India securities to the extent of Rs. 21,69,700 sold in previous year for repayment of the Mysore Railway Debentures and also for resource purposes. The increase of Rs. 40,102 in the interest realized on Bank deposits was due to the revival during the year of the agreement with the Bank of Madras.
(*b*) Interest on Deposits in the Madras Bank ...	..	40,102	+ 40,102	
(*c*) Profit, etc., on Government of India Securities sold ...	491	..	— 491	
Interest on Loans and Arrears of Revenue ...	71,368	57,518	— 13,850	Due chiefly to decrease in the amount of interest realized on loans to encumbered Jahgirdars and to Municipalities, in the former case, on account of large outstandings and in the latter, to the reduction in the amount of loans.
Total ...	2,62,191	2,49,055	— 13,136	
State Railways—				
Revenue Account	5,63,256	7,08,796	+ 1,45,540	Increase due to better earnings on all the lines and also to the fact that the earnings of the second half-year of 1902-03 of the Kolar Gold Fields Railway, which could not be credited in the accounts for that year, having been adjusted during the year along with those of the two half-years of 1903-04.
Cauvery Falls Electric Power Transmission Scheme ...	11,85,148	14,71,220	+ 2,86,072	Increase due to larger consumption of power by the Mining Companies.
Gold Mining—(*a*) Five per cent Royalty	14,93,786	18,20,049	+ 3,26,263	Increase due to increased production of gold during the year.
(*b*) Prospecting license fees, premia on new leases granted, etc.	38,313	13,755	— 24,558	
Total Gold Mining ...	15,32,099	18,33,804	+ 3,01,705	
Total ...	35,42,694	42,62,875	+ 7,20,181	
Grand Total ...	208,13,505	214,31,063	+ 6,17,558	

EXPENDITURE.

Heads of Expenditure.	Final, 1902-03.	Preliminary, 1903-04.	Difference.	Remarks.
Subsidy	35,00,000	35,00,000	...	
Civil List	14,00,000	16,00,000	+ 2,00,000	Increase due to the Civil List having been increased from 14 to 16 lakhs.
Pensions to the Members of the Maharaja's Family	2,40,000	2,40,000	...	
Political Pensions including allowances in lieu of Jahgirs	86,828	84,560	— 2,268	
Total	52,26,828	54,24,560	+ 1,97,732	
Refunds and Drawbacks—				
Irrigation Cess merged in Land Revenue	1,56,444	1,56,444	...	
Other items	89,643	55,413	— 34,230	This is a fluctuating item and calls for no special remarks.
Total	2,46,087	2,11,857	— 34,230	
Land Revenue Charges—				
Deputy Commissioners and Establishments	1,89,392	1,93,563	+ 4,171	
Sub-Divisional Officers and Establishments	24,062	15,205	— 8,857	
Assistant Commissioners and Establishments	85,330	92,956	+ 7,626	
Taluk Establishments	4,01,947	4,03,395	+ 1,448	
Survey and Settlement	1,67,415	1,66,541	— 874	* The net decrease of Rs. 23,123 is due chiefly to less expenditure under temporary and permanent remuneration to Village Officers [Rs. 14,154] and under miscellaneous [Rs. 12,706] on account of the non-recurrence of an abnormal charge in previous year on account of compensation for land taken up for revenue purposes. There were also slight increases under other heads amounting in all to Rs. 3,745.
Inam	7,908	8,131	+ 223	
Temporary and Permanent Remuneration to Village Officers	7,80,229	7,66,075	— 14,154	
Miscellaneous	56,761	44,055	— 12,706	
Total	17,13,044	16,89,921	— 23,123	
Stamps	27,400	26,943	— 457	
Excise	3,26,476	3,27,691	+ 1,215	
Sayer	14,413	15,537	+ 1,124	
Forests including Elephant Kheddas	4,81,290	5,21,982	+ 40,692 *a*	
Registration	79,897	81,427	+ 1,530	
Amrut Mahal	31,799	30,439	— 1,360	
Total	9,61,275	10,04,019	+ 42,744	
General Administration	4,96,378	4,81,371	— 15,007 *b*	
Law and Justice — Courts	9,06,658	9,09,984	+ 3,326 *c*	
Law and Justice — Jails	1,08,661	98,232	— 10,429 *d*	
Police	10,13,177	9,78,052	— 35,425 *e*	
Education	6,96,167	7,26,062	+ 29,895 *f*	
Muzrai	3,27,702	3,23,486	— 4,216 *g*	
Medical	4,97,137	5,67,055	+ 69,918 *h*	
Government Houses	96,154	1,13,767	+ 17,613 *i*	
Scientific and Minor Departments	2,88,272	2,68,988	— 19,284 *j*	
Total	44,30,606	44,66,997	+ 36,391	
Miscellaneous charges—				
Superannuation Pensions, Gratuities, etc.	2,69,967	4,24,460	+ 54,493 *k*	
Stationery and Printing	1,48,402	1,68,657	+ 20,255 *l*	
Premia, etc., on Govt. of India Pro. Note purchased	57,303	4,203	— 53,100	
Other items	11,92,344	9,67,270	— 2,25,074 *m*	
Total	17,68,016	15,64,590	— 2,03,426	
Plague	1,10,351	1,15,061	+ 4,710	
Famine Relief	7,945	408	— 7,537	
Public Works, including Special Sanitary Works	26,73,182	40,23,219	+ 13,50,037 *n*	
Army	14,48,729	13,21,843	— 1,26,886 *o*	
Total	185,86,063	198,22,475	+ 12,36,412	
Interest—				
Interest on Mysore Debenture Loan of 20 lakhs	56,801	1,675	— 55,126 *p*	
Interest on Savings Bank Deposits	2,14,870	2,37,778	+ 22,908 *q*	
Interest on Charity Fund	16,910	17,091	+ 181	
Interest on Insurance Fund	26,058	29,896	+ 3,838 *r*	
Total	3,14,639	2,86,440	— 28,199	
State Railways—				
Interest on expended portion of Railway Capital of the Mysore-Harihar line	6,47,665	5,93,332	— 54,333 *s*	
Other Railways Capital Account	39,748	1,27,028	+ 87,280	
Total	6,87,413	7,20,360	+ 32,947	
Cauvery Falls Electric Power Transmission Scheme	8,08,266	10,49,814	+ 2,41,548 *t*	
Gold Mining	13,245	17,370	+ 4,125	
Grand Total	204,09,626	218,96,459	+ 14,86,833	

a The increase was chiefly under conservancy and works. There was however a slight decrease under establishment.

b The decrease of Rs. 15,007 was due chiefly to the abolition during the year of the appointment of one of the Councillors [Rs. 11,502] and to the savings which occurred in the General and Revenue Secretariat [Rs. 4,086] in the pay of the Tutor and Governor to His Highness the Maharaja less than that of the Private Secretary to His Highness [Rs. 9,107], in the Agricultural Banks establishment [Rs. 6,946] and also under other items [560]. There was however increase under Revenue Commissioner due to the appointment of a separate officer for that office [Rs. 14,798], and also under Scholarships [Rs. 2,196] on account of fresh scholarships sanctioned.

c Under this there was a decrease of Rs. 7,000 in the pay of the Judges of the Chief Court, due chiefly to the retirement of Mr. Best and to the appointment of another Chief Judge on less pay, and also under Land Revenue charges debitable to this head to the extent of Rs. 7,545. There was however a considerable increase under Sub-Judges' Courts [Rs. 21,253] due to the formation of three new Courts which together with small excesses under other items resulted in a net excess of Rs. 3,326.

d There were decreases under Jail Superintendents' establishments and Jail dietary charges both of which were due to the abolition of the Shimoga Jail, Lock-up dietary charges and purchase of raw materials for Jail manufacture. Small increases under other items amounting to Rs. 702, reduced the decrease to Rs. 10,429.

e There were decreases under Town and Executive Rural Police both due to savings under establishment charges and under Kolar Gold Field Police due chiefly to the buildings in previous years having been completed.

f This is due to the increases in the establishments under Direction and Inspection and to the transfer of the Normal Schools to this head from Village School Fund.

g Decrease due to the cost of construction and repair of Muzrai buildings, being less during the year.

h The increase is due to the transfer to this head of the charges on account of Local Fund Dispensaries and to the increase of Rs. 32,712 in the cost of Europe medicines purchased. There was also a saving in the pay of the Senior Surgeon owing to the transfer of Dr. Benson to the British Service.

i Increase chiefly due to renewal of carriages and horses, the entertainment of guests and purchase of bungalows and grounds for Government being adjustment of the outstanding balance of advance for Glenview House.

j Decrease due to less expenditure under Census, and to there having been no charges under Library and Laboratory of the Geological Department.

k Increase was chiefly under pensions probably due to arrear payments.

l Increase due chiefly to larger purchases of printing materials and Europe Stationery and slight increase in the Gazette and Press establishment.

m Decreases due chiefly to non-recurrence of charges connected with the Installation, Delhi Camp, etc.

n The increase was due to about nine lakhs spent on the Kolar Gold Fields, Water-supply project and the restoration of the Bethamangala and Hessarghatta tanks, and to about three lakhs charged to Provincial expenditure on account of arrears of maintenance charges of the Chamarajendra Water-works payable by the Bangalore City Municipality.

o Decrease due to the charges for buildings on account of the Imperial Transport Corps being transferred to the Public Works books. There were savings under both the Imperial and Local Service Regiments, the Kunigal Stud Farm and Miscellaneous charges, while there were corresponding increases under Barr, Military Stores, superannuation and retired allowances and Palace Military establishment.

p The decrease is due to almost the whole of the debentures of the Mysore Railway Loan of 1882 having been discharged.

q This is due to increase in deposits.

r This is due to increased interest realized on the balance at credit of the Life Insurance Fund which rose from Rs. 9,11,102 to Rs. 9,97,255 during the year.

s This decrease is due to the adjustment of only ten months interest as against eleven of the previous year.

t The whole of the expenditure was due to the Second Installation, the First Installation having been completed last year.

LOCAL REVENUE.

No.	Items.	Income.			Expenditure.			Remarks.
		1902-03. Final.	1903-04. Preliminary.	Difference.	1902-03. Final.	1903-04. Preliminary.	Difference.	
I	District Funds ...	6,62,798	6,84,857	+ 22,059	5,83,101	6,64,204	+ 81,103	
	Balance ...	2,90,286	3,69,983	+ 79,697	3,69,983	3,90,636	+ 20,653	
	To tal ...	9,53,084	10,54,840	+ 1,01,756	9,53,084	10,54,840	+ 1,01,756	
II	Local Funds General	1,10,432	1,06,392	— 4,040	50,504	1,70,145	+ 1,19,641	
	Balance ...	2,44,000	3,03,928	+ 59,928	3,03,928	2,40,175	— 63,753	
	Total ...	3,54,432	4,10,320	+ 55,888	3,54,432	4,10,320	— 55,888	
III	Village School Fund	2,25,844	2,36,686	+ 10,842	2,67,471	2,41,328	— 26,143	
	Balance ...	1,97,784	1,56,157	— 41,627	1,56,157	1,51,515	— 4,642	
	Total ...	4,23,628	3,92,843	— 30,785	4,23,628	3,92,843	— 30,785	
IV	Municipal Funds ...	7,46,342	8,33 680	+ 87,338	7,52,251	7,60,645	+ 8,394	
	Balance ...	3,31,054	3,25,145	— 5,909	3,25,145	3,98,180	+ 73,035	
	Total ...	10,77,396	11,58,825	+ 81,429	10,77,396	11,58,825	81,429	

BUDGET ESTIMATES FOR 1904-05.

Heads of Receipts.	Accounts, 1902-03.	Revised Estimate 1903-04.	Budget Estimate, 1904-05.
	Rs	Rs.	Rs.
Principal Heads of Revenue—			
I. Land Revenue ...	100,29,861	99,25,000	99,06,000
II. Mining Royalty and Leases ...	15,32,099	18,00,000	17,00,000
III. Forest ...	15,14,476	14,88,000	16,58,000
IV. Excise ...	36,51,723	37,25,000	36,77,000
V. Assessed Taxes ...	2,05,499	2,15,000	2,15,000
VI. Sayer Customs ..	4,00,159	4,00,000	3,65,000
VII. Salt	21,722	19,000	19,000
VIII. Stamps ..	7,15,386	7,29,000	7,50,000
IX. Registration .	1,07,273	1,13,000	1,12,000
Total ...	181,78,198	184,14,000	184,02,000
Interest—			
X. Interest	71,368	75,000	1,15,000
XI. Profit or loss	1,90,823	1,93,000	2,96,000
Total ..	2,62,191	2,68,000	4,11,000
XII. Mint	...	..	...
Receipts by Civil Depts.—			
XIII. General Administration	10,004	6,000	6,000
XIVA. Law and Justice—Courts of Law.	56,359	54,000	54,000
XIVB. Law and Justice—Jails	33,083	22,000	51,000
XV. Police	26,848	59,000	15,000
XVI. Education	1,01,040	1,05,000	1,23,000
XVII. Medical	41,504	1,00,000	1,08,000
XVIII. Scientific & other Minor Departments.	56,491	51,000	43,000
Total ...	3,25,029	3,97,000	4,00,000
Miscellaneous—			
XIX. Receipts in aid of Superannuation Pensions.	2,783	3,000	3,000
XX. Miscellaneous ...	2,50,126	1,43,000	1,26,000
Total ...	2,52,909	1,46,000	1,29,000
XXI. Military ...	21,849	49,000	37,000
XXII. Cauvery Falls Electric Power Transmission Scheme.	11,85,148	14,60,000	15,00,000
XXIII. State Railways—Revenue Account	5,63,256	6,21,000	5,61,000
XXIV. Public Works ...	24,925	25,000	25,000
Total Receipts.	208,13,505	213,80,000	214,65,000

Heads of Expenditure.	Accounts, 1902-03.	Revised Estimate 1903-04.	Budget Estimate 1904-
	Rs.	Rs.	Rs.
Direct Demands on the Revenue—			
1. Refunds and drawbacks ... Charges in respect of collection, *viz* :—	89,613	2,35,000	2,40
2. Land Revenue	18,69,488	17,03,000	18,33
3. Forest	4,81,290	4,88,000	6,09
4. Excise	3,26,476	3,22,000	3,35
5. Assessed Taxes ...	.....	.....	...
6. Sayer Customs	14,413	13,000	15
7. Salt	.....	.....	...
8. Stamps	27,100	27,000	28
9. Registration	79,897	83,000	86
Total ...	28,88,607	28,71,000	31,46
Interest—			
10. Interest on ordinary debt	56,801	2,000	10
11. Interest on other obligations	2,57,838	2,57,000	2,70
12. Profit or loss	57,303	5,000	6
Total ...	3,71,942	2,64,000	2,86
13. Mint— ...	.....	.....	....
Salaries and Expenses of Civil Departments—			
14. General Administration ...	7,40,934	7,60,000	7,84
15. Palace	14,00,000	16,00,000	16,00
16A. Law and Justice—Courts of Law	9,06,658	9,09,000	9,58
16B. Law and Justice—Jails ...	1,08,661	96,000	1,18
17. Police	10,13,477	9,73,000	10,31
18. Education	7,09,588	7,42,000	8,06
19. Muzrai or Religious and Charitable Institutions.	3,27,702	3,29,000	3,28
20. Medical	4,97,137	5,86,000	6,35
21. Scientific and other Minor Departments.	3,06,650	2,97,000	2,83
Total ...	60,10,807	62,87,000	65,43
Miscellaneous Civil Charges—			
22. Allowances and Assignments under Treaties and Engagements.	38,26,828	38,25,000	39,29
23. Superannuation Allowances and Pensions.	3,69,067	4,15,000	3,72
24. Miscellaneous	13,23,885	8,69,000	7,60
Total ...	55,20,680	51,09,000	50,61
25. Military	11,48,729	13,10,000	13,93
26. Famine Relief	....	1,000	1
27. Cauvery Falls Electric Power Transmission Scheme.	8,08,266	11,80,000	11,90
28. State Railways..	6,87,413	7,95,000	8,33
29. Public Works	26,73,182	38,00,000	35,22
Total Expenditure ...	201,09,626	216,17,000	219,75

Government Branch Press, Mysore.—1904.